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AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
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October 16, 2000

To: Supervisor Gloria Molina, Chair
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: J. Tyler McCauley
Auditor-Controller

Subject: **PROGRAM AND FISCAL MONITORING OF COMMUNITY AND SENIOR
SERVICES' FISCAL YEAR 1999-00 JTPA SERVICE PROVIDERS**

The Board of Supervisors, in partnership with the County of Los Angeles Private Industry Council, has designated the Department of Community and Senior Services (CSS) to receive and administer funds for job training and employment programs under the Job Training Partnership Act (JTPA) and Economic Dislocation and Worker Adjustment Assistance Act (EDWAAA) Programs. CSS must ensure these funds are utilized by its subcontractors (service providers) in accordance with Program guidelines.

CSS requested program and fiscal monitoring reviews of their service providers receiving JTPA and EDWAAA funds in Fiscal Year 1999-00. We contracted with Simpson & Simpson, CPAs, to conduct the monitoring. Simpson & Simpson's monitoring reports provide the Department with an early warning of problems related to the service providers' compliance with County, State and Federal regulations governing the JTPA and EDWAAA Programs.

Simpson & Simpson completed its monitoring for Fiscal Year 1999-00, and have separately reported the results of their monitoring reviews for 42 service providers (see attached list). In Simpson & Simpson's final reports, 68 recommendations were made to the service providers of which 47 (69%) were implemented to Simpson & Simpson's satisfaction when they performed their follow-up reviews. Additionally, of the 21 outstanding recommendations, 18 have been subsequently implemented to CSS satisfaction. CSS has developed a work plan, including providing technical assistance to certain service providers, to ensure actions are taken to implement the three outstanding recommendations by December 31, 2000.

All reports were discussed with the service providers. Because of the number of service provider reports, *copies of individual reports are not enclosed, but are available for your review.*

Please call me or have your staff call Don Chadwick at (213) 974-0333 if you wish to review any reports.

JTM:PTM

Attachment

- c: David E. Janssen, Chief Administrative Officer
Public Information Office
Audit Committee

Community and Senior Services:

Stephanie Klopfleisch, Director
Ken Kessler, Director, Employment and Training Division
Geraldo Rodriguez, JTPA Monitoring Manager

**COMMUNITY AND SENIOR SERVICES
JTPA SERVICE PROVIDERS MONITORED
FISCAL YEAR 1999-00**

1. Antelope Valley One Stop Center
2. Archdiocese of Los Angeles
3. Asian-American Drug Abuse Program, Inc.
4. Baldwin Park Unified School District Adult Education Division
5. Basic Adult Spanish Education
6. Career Planning Center, Inc. – West Los Angeles One Stop Center
7. Career Partners – One Stop Center
8. Community Centers, Inc.
9. Compton, City of
10. East Los Angeles Client One-Stop Career Center
11. El Proyecto del Barrio/SFV One Stop Center
12. Foothill PIC (Altadena)
13. Foster Assessment Center
14. HUB Cities Consortium – One Stop Center
15. LA Works/ESGVC – One Stop Center
16. Los Angeles Community College District
17. Los Angeles County Office of Education
18. Los Angeles County Office of Education - Head Start Program
19. Los Angeles Mission College – One Stop Center
20. Los Angeles Unified School District – Camps/Maxine Waters Employment Center
21. Los Angeles Unified School District – GAIN/Division of Adult Education
22. Los Angeles Unified School District – High Risk Agency/Sr. High School
23. Maravilla Foundation
24. Mexican-American Opportunity Foundation
25. Mid San Gabriel Valley Consortium – One Stop Center
26. Montebello Unified School District
27. Office of Samoan Affairs
28. Paramount Unified School District – Adult Education Center
29. Pomona One Stop Center
30. Pomona Unified School District
31. Pomona Valley Youth Employment Services
32. SER/ELA - Jobs For Progress
33. SER/South Bay - Jobs For Progress
34. Soledad Enrichment Action Program
35. South Bay PIC One Stop Center (Lennox)
36. South Central Los Angeles One Stop Center
37. Southeast Area Social Service Funding Authority – One Stop Center
38. Special Services For Groups
39. Streetlights
40. Tomkinson and Associates, Inc.
41. United Auto Workers Labor & Training Corp. – Homeless project
42. Van Ness Recovery House, Inc.

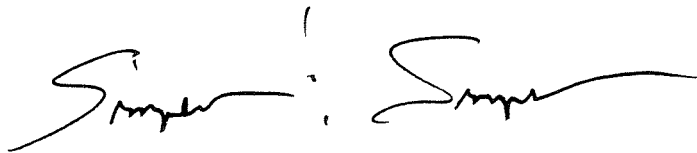
Mr. Pat McMahon, Chief
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In planning and performing our monitoring of the Job Training Partnership Act (JTPA) service providers for the Community and Senior Services (CSS) for the 1999-2000 program year, we noted no matters involving CSS' internal control structure relating to accounting and contract administration that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgement, could adversely affect the organization's ability to record, process, summarize, and report JTPA program activities and fiscal transactions.

However, the scope of our engagement was limited to monitoring JTPA service providers and did not include considering and providing assurance on CSS' internal control structure. Such monitoring would not disclose all matters in CSS' internal control structure that might be reportable conditions under standards established by the American Institute of Certified Public Accountants.

This report is intended solely for the use of the County of Los Angeles.



Los Angeles, California
June 15, 2000